

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**36 Phillips
0647 Dodson Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	375,876.70	372,376.70	0.00	3,500.00	0.00	0.00
21XX Support Services - Students	13,410.38	13,410.38	0.00	0.00	0.00	0.00
222X Educational Media Services	368.77	368.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	38,731.49	38,731.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,481.45	28,481.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,130.00	0.00	22,130.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	62,365.77	62,365.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	53,897.43	53,897.43	0.00	0.00	0.00	0.00
31XX Food Services	65,123.82	65,123.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,816.69	2,816.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,701.66	18,701.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	688.18	688.18	XXXXXXXXXX	0.00	0.00	0.00
Totals	682,592.34	656,962.34	22,130.00	3,500.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	682,592.34					
Line A	Preliminary Indirect Cost Rate [C divided by B] 22,130.00/656,962.34		3.37%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

36 Phillips
0648 Dodson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	326,640.97	321,540.97	0.00	5,100.00	0.00	0.00
21XX Support Services - Students	10,622.23	10,622.23	0.00	0.00	0.00	0.00
222X Educational Media Services	384.51	384.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	37,237.95	37,237.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	31,050.97	31,050.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,008.12	0.00	23,008.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,418.52	73,418.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,456.25	37,456.25	0.00	0.00	0.00	0.00
31XX Food Services	21,607.80	21,607.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,226.35	4,226.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,425.90	47,425.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	0.00	0.00	XXXXXXXXXX	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	445.29	445.29	XXXXXXXXXX	0.00	0.00	0.00
Totals	613,524.86	585,416.74	23,008.12	5,100.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	613,524.86					
Line A	Preliminary Indirect Cost Rate [C divided by B] 23,008.12/585,416.74		3.93%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**36 Phillips
0653 Landusky Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	77,925.32	77,925.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,039.14	14,039.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	590.65	0.00	590.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,639.09	7,639.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,830.00	2,830.00	0.00	0.00	0.00	0.00
31XX Food Services	3,837.95	3,837.95	0.00	0.00	0.00	0.00
Totals	106,862.15	106,271.50	590.65	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	106,862.15					
Line A	Preliminary Indirect Cost Rate [C divided by B] 590.65/106,271.50		0.56%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**36 Phillips
0657 Saco H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	431,760.33	351,312.81	0.00	80,447.52	0.00	0.00
21XX Support Services - Students	17,365.66	17,365.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,007.59	2,007.59	0.00	0.00	0.00	0.00
222X Educational Media Services	25,560.06	25,560.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53,359.02	53,359.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,023.50	0.00	19,451.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,716.24	82,716.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	98,704.75	51,465.87	0.00	47,238.88	0.00	0.00
31XX Food Services	21,895.94	18,408.33	0.00	3,487.61	0.00	0.00
34XX Extracurricular - Activities	9,916.45	9,916.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,762.69	31,762.69	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,676.00	0.00	XXXXXXXXXX	12,676.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	19,672.41	0.00	XXXXXXXXXX	0.00	19,672.41	0.00
62XX Resources Transferred to Other School Districts or	445.29	445.29	XXXXXXXXXX	0.00	0.00	0.00
Totals	831,865.93	644,320.01	19,451.25	143,850.01	19,672.41	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

36 Phillips
0657 Saco H S

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	831,865.93					
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,451.25/644,320.01			3.02%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

36 Phillips
0659 Malta K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,878,282.12	2,878,282.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	50,596.64	50,596.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,525.00	6,525.00	0.00	0.00	0.00	0.00
222X Educational Media Services	112,703.90	112,703.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	208,594.62	208,594.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	221,113.10	221,113.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	73,113.66	0.00	70,150.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	532,067.51	525,567.51	0.00	6,500.00	0.00	0.00
27XX Student Transportation Services	272,859.13	272,859.13	0.00	0.00	0.00	0.00
31XX Food Services	215,517.67	215,517.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,682.42	38,682.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	102,099.37	102,099.37	0.00	0.00	0.00	0.00
Totals	4,712,155.14	4,632,541.48	70,150.89	6,500.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,712,155.14					
Line A	Preliminary Indirect Cost Rate [C divided by B] 70,150.89/4,632,541.48		1.51%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**36 Phillips
0663 Whitewater K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	595,943.28	595,943.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,356.35	20,356.35	0.00	0.00	0.00	0.00
222X Educational Media Services	35,203.54	35,203.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,253.89	98,253.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,611.72	0.00	18,671.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	125,402.85	125,402.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	231,989.72	167,795.87	0.00	64,193.85	0.00	0.00
31XX Food Services	57,999.32	57,999.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,388.58	24,388.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,263.83	37,263.83	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	439,018.01	0.00	XXXXXXXXXX	439,018.01	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,066.00	1,066.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,700,497.09	1,163,673.51	18,671.80	503,211.86	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,700,497.09					
Line A	Preliminary Indirect Cost Rate [C divided by B] 18,671.80/1,163,673.51		1.60%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

36 Phillips
1203 Saco Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	544,999.81	518,586.81	0.00	26,413.00	0.00	0.00
21XX Support Services - Students	14,660.69	14,660.69	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,961.48	4,961.48	0.00	0.00	0.00	0.00
222X Educational Media Services	25,315.15	25,315.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53,122.50	53,122.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,498.98	0.00	18,278.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	90,518.24	90,518.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	150,976.99	103,738.12	0.00	47,238.87	0.00	0.00
31XX Food Services	62,266.33	58,778.71	0.00	3,487.62	0.00	0.00
34XX Extracurricular - Activities	2,708.56	2,708.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,276.76	12,276.76	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	24,742.00	0.00	XXXXXXXXXX	24,742.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	19,672.41	0.00	XXXXXXXXXX	0.00	19,672.41	0.00
62XX Resources Transferred to Other School Districts or	904.08	904.08	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,029,623.98	885,571.10	18,278.28	101,881.49	19,672.41	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

36 Phillips
1203 Saco Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,029,623.98					
Line A	Preliminary Indirect Cost Rate [C divided by B] 18,278.28/885,571.10			2.06%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

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